



ఆంధ్రప్రదేశ్ రాజపత్రము

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AMARAVATI, MONDAY, NOVEMBER 6, 2023

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NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT (COMMERCIAL TAXES)

THE ANDHRA PRADESH GOODS AND SERVICES TAX ACT & RULES, 2017 -
AMENDMENTS TO G.O.Ms.No.258, REVENUE (CT-II) DEPARTMENT,
DATED 29.06.2017.

[G.O.Ms.No.519, Revenue (Commercial Taxes), 3rd November, 2023.]

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, hereby makes the following further amendments in the notification of the Government of Andhra Pradesh issued in G.O.Ms.No.258, Revenue (CT-II) Department, dated 29.06.2017, namely: -

AMENDMENT

In the said notification,

(i) in Schedule IV-

- (a) after S.No. 227 and the entries related thereto, the following S.No. and entries shall be inserted, namely:-

(1)	(2)	(3)
"227A	Any Chapter	Specified actionable claim; Explanation: "specified actionable claim" as defined in section 2(102A) of the APGST Act, 2017 means the actionable claim involved in or by way of— i. betting; ii. casinos; iii. gambling; iv. horse racing; v. lottery; or vi. online money gaming;"

(b) S.No. 228 and 229 and the entries relating thereto shall be omitted.

(ii) in the *Explanation*, after clause (iv), the following clause shall be inserted, namely:

"(v) The words and expressions used and not defined in this notification, but defined in the Andhra Pradesh Goods and Service Tax Act, 2017 (Act No.16 of 2017), the Integrated Goods and Services Tax Act, 2017 (13 of 2017) and the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), shall have the same meanings as assigned to them in those Acts."

This notification shall come into force on the 1st day of October, 2023.

N. GULZAR,
Secretary to Government (CT) Finance.

Note:-The principal notification issued in G.O.Ms.No.258, Revenue (CT-II) Department, dated 29.06.2017, was published in the Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part. IV. 8, Dt:07-06-2017 and was last amended by notification issued in G.O.Ms.No.378, Revenue (CT) Department, dated 04.08.2023 published in the Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part. IV. 8, Dt: 07-06-2017.

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